

# Tattooing, Body Piercing and Branding

All practitioners and establishments that provide tattooing, body piercing and/or branding must be licensed by the Missouri Division of Professional Registration.

A license fee for each practitioner and establishment is levied. Inspections are required for new licenses, when shops have new owners and when there is change in location. Inspections can be done without notice. Shops must display their licenses with photo identification of each licensed operator. Establishment owner must obtain and maintain certain information on each client for a minimum of two (2) years.

## Definitions:

### Tattoo

- a. an indelible mark made on the body of another person by the insertion of a pigment under the skin; or
- b. an indelible design made on the body of another person by production of scars other than by branding.

Body Piercing – the perforation of human tissue, other than an ear, for nonmedical purpose.

Branding – a permanent mark made on human tissue by burning with a hot iron or other instrument.

Prohibited activities include, but are not limited to:

- No person shall knowingly tattoo, brand or perform body piercing on a minor (a person under the age of eighteen) unless they obtain prior written informed consent from the minor's parent or legal guardian. The parent or legal guardian must execute the written informed consent in the presence of the person performing the tattooing, branding or body piercing on the minor, or in the presence of an employee or agency of such person.
- A person shall not tattoo, brand or perform body piercing on another person if the other person is under the influence of intoxicating liquor or a controlled substance.
- Operators are not allowed to remove tattoos since this is considered a surgical process.
- Operators must inform customers of potential medical dangers, such as to diabetics or people suffering from liver and kidney illness.

Additional information can be found in Section 324.520 RSMo <http://www.moga.state.mo.us/homestat.asp>  
Specific Rules and Regulations, filed in the Code of State Regulations (4 CSR 267-1.010 through 4 CSR 267-6.030), can be found on the web at [www.sos.state.mo.us/adrules/csr/csr.asp](http://www.sos.state.mo.us/adrules/csr/csr.asp)

For specific information on licensure requirements, fees and regulations, or to obtain a license application, contact:

### **Office of Tattooing, Body Piercing and Branding**

**PO Box 1335**

**Jefferson City, MO 65102**

**Telephone: (573) 526-8288**

**Fax: (573) 526-3489**

**<http://www.ded.state.mo.us/regulatorylicensing/professionalregistration/>**

## Legal Structure

Anyone conducting business in the State of Missouri under a name other than their own legal name (e.g., John Doe), must register the business name with the Missouri Secretary of State. Missouri law allows businesses to operate under four forms of organization:

- sole proprietorship
- partnership – general and limited
- corporation -- C-Corp; S-Corp; Professional, Not-for-Profit; Foreign
- limited liability company – LLC

Each structure has its own advantages and disadvantages and there are many modifications and variations within these forms. The key to selection revolves around the concept of liability and taxation. You must decide which of these structures best suits your business. In choosing your business structure, consult with a qualified accountant and/or attorney who are familiar with your resources and objectives.

A description of the forms of organization and some of the advantages and disadvantages are discussed in *Starting A New Business In Missouri*. You can download forms on the web at: <http://www.ded.state.mo.us/business/startabusiness/legalstructures.shtml> or contact the Secretary of State's Office at (573) 751-3200.

## Taxes

Understanding the taxes that apply to your business and how to meet the legal requirements of those taxes is critical. Consultation with an accountant or attorney is advisable.

Tax considerations are essential during the formation of a new business and during its entire life. When a business is just starting out, it may have little or no income or assets and the choice of structure may not seriously affect its tax liability. However, as the business grows, the tax implications become more significant.

Choosing a particular structure does not necessarily determine how the business will be taxed. The table found on page 26 of *Starting A New Business in Missouri* identifies the state and federal forms that must be filed for different business structures and compares the tax liabilities for the most common business structures.

Tax responsibility includes federal, state and local taxes. As a business owner you will be responsible for income taxes, payroll taxes, property tax and other miscellaneous taxes.

Any business making retail sales must obtain a Missouri Retail Sales License from the Missouri Department of Revenue. A bond, based on projected monthly gross sales is posted at the time of application. An application form (Form #2643) can be obtained from the Dept. of Revenue on the web at <http://www.dor.state.mo.us/dorforms.htm> or by calling 1-800-877-6881. Generally, a wholesaler or manufacturer will present a Sale/Use Tax Exemption Certificate (Form #149) to the seller showing the sale is exempt from sales tax.

For more information on taxes and access to printable copies of the required forms visit: <http://www.ded.state.mo.us/business/startabusiness/businessstaxes.shtml>

## Hiring Employees

Obtain a "Business Tax Kit" and a copy of "Circular E, Employer's Tax Guide" from your local IRS office or call 1-800-829-3676. "Circular E" explains federal tax withholding and Social Security tax requirements for employers as well as containing up-to-date withholding tables for you to use to determine how much federal income tax and Social Security tax is to be withheld from each employee's paycheck.

## What Is Involved?

- Once you begin paying salary or wages to employees, you must collect taxes from your employees. The primary taxes are: federal and state income taxes, Social Security (FICA) and Medicare taxes.
- If you have not already done so, you must apply for a federal employer identification number (EIN) -- Form SS-4. This number is used to identify your business on payroll and income tax returns, as well as for other federal tax purposes. Corporations and partnerships must file Form SS-4 even if they have no employees.
- Have each employee complete an I-9 Employment Eligibility Verification Form and a W-4 form.
- Missouri require that all employers in Missouri report each newly hired employee to the Department of Revenue within 20 calendar days of hire.

For more information on your responsibilities as an employer, please contact our office or your local Workforce Development Career Center (formerly Job Service). To locate the nearest office, check the phone book or call (573) 751-3999 or [http://www.works.state.mo.us/es\\_offices/index.htm](http://www.works.state.mo.us/es_offices/index.htm)

For a complete discussion on hiring employees, your responsibilities, and access to the required forms, refer to: <http://www.ded.state.mo.us/business/startabusiness/becominganemployer.shtml>

## Resources:

In addition to information on the legal requirements, we think that you will find the following information helpful as you begin your business:

You can download copies of ***Starting a New Business in Missouri*** at:

<http://www.ded.state.mo.us/business/pdfs/startuppacket.pdf>

and ***Doing Business in Missouri*** at:

<http://www.ded.state.mo.us/business/startabusiness/doingbusinessinmissouri.shtml> two excellent publications on the process of starting and operating a business in Missouri.

Evaluating Your Business Idea [www.umsi.edu/~smallbus/Evalbus.pdf](http://www.umsi.edu/~smallbus/Evalbus.pdf)

Guide to Writing A Business Plan [www.umsi.edu/~smallbus/BusplanG/BusplanG.pdf](http://www.umsi.edu/~smallbus/BusplanG/BusplanG.pdf)

The Missouri Business Development Network is a partnership of the key resource providers in Missouri. Their website contains a vast array of helpful documents, links and information on starting and operating your small business. In addition, it contains a calendar of upcoming training and educational events throughout Missouri. [www.missouribusiness.net](http://www.missouribusiness.net)

For information on resource providers and business counselors, refer to:

[http://www.missouribusiness.net/service\\_centers.asp](http://www.missouribusiness.net/service_centers.asp)

For Information on local (city or county) requirements, contact the City Clerk and/or County Clerk. A list of county clerks is found on the Web at [www.sos.state.mo.us/elections/countyclerks.asp](http://www.sos.state.mo.us/elections/countyclerks.asp)

### Missouri Lawyer Referral Service

Kansas City: (816) 221-9473 (Clay, Jackson, Platte & Ray counties)

St. Louis City & County: (314) 621-6681

Springfield/Greene County: (417) 831-2783

Rest of Missouri: (573) 636-3635

Web at <http://www.mobar.org/pamphlet/referral.htm>

Missouri Society of Accountants 1-800-959-4276

Web at: <http://www.missouri-accountants.com>

